

**PARISH OF TENSAS,
STATE OF LOUISIANA
CERTAIN FINANCIAL AND STATISTICAL DATA**

Population of the Parish

The population growth trend of the Parish of Tensas is as follows:

| YEAR | PARISH POPULATION | STATE POPULATION |
|-------------|------------------------------|-----------------------------|
| 1950 | 13,209 | 2,683,516 |
| 1960 | 11,796 | 3,257,022 |
| 1970 | 9,732 | 3,644,637 |
| 1980 | 8,525 | 4,205,900 |
| 1990 | 7,103 | 4,219,973 |
| 1991 | 7,049 | 4,251,560 |
| 1992 | 6,814 | 4,287,195 |
| 1993 | 6,650 | 4,295,477 |
| 1994 | 6,751 | 4,315,085 |
| 1995 | 6,745 | 4,339,352 |
| 1996 | 6,805 | 4,350,579 |
| 1997 | 6,733 | 4,351,769 |
| 1998 | 6,221 | 4,368,967 |

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of Tensas are as follows:

| YEAR | NEWELLTON | ST. JOSEPH | WATERPROOF |
|-------------|------------------|-------------------|-------------------|
| 1960 | 1,453 | 1,653 | 1,412 |
| 1970 | 1,403 | 1,864 | 1,339 |
| 1980 | 1,726 | 1,687 | 1,339 |
| 1990 | 1,576 | 1,517 | 1,080 |
| 1991 | 1,574 | 1,505 | 1,078 |
| 1992 | 1,569 | 1,513 | 1,081 |
| 1993 | 1,596 | 1,584 | 1,087 |
| 1994 | 1,599 | 1,587 | 1,094 |
| 1995 | 1,599 | 1,591 | 1,089 |
| 1996 | 1,621 | 1,596 | 1,093 |
| 1997 | 1,977 | 1,597 | 1,093 |
| 1998 | 2,013 | 1,598 | 1,083 |

Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

| YEAR | PARISH | LOUISIANA | UNITED STATES |
|-------------|---------------|------------------|----------------------|
| 1990 | \$11,838 | \$14,281 | \$18,666 |
| 1991 | \$12,793 | \$15,079 | \$19,201 |
| 1992 | \$13,079 | \$15,817 | \$20,137 |
| 1993 | \$13,924 | \$17,133 | \$21,220 |
| 1994 | \$15,422 | \$18,086 | \$22,056 |
| 1995 | \$14,097 | \$18,826 | \$23,059 |
| 1996 | \$16,996 | \$19,609 | \$24,164 |
| 1997 | \$16,175 | \$20,458 | \$25,288 |

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in Tensas Parish were as follows:

(In Thousands)

| Year | Total Retail Sales | Food | Eat/Drink | Gen Mdse | Furn/Appl | Auto |
|-------------|---------------------------|-------------|------------------|-----------------|------------------|-------------|
| 1991 | \$15,939 | \$9,041 | \$310 | \$760 | \$93 | \$722 |
| 1992 | \$16,752 | \$9,071 | \$422 | \$943 | \$117 | \$659 |
| 1993 | \$17,502 | \$9,313 | \$451 | \$1,035 | \$116 | \$920 |
| 1994 | \$18,731 | \$12,497 | \$617 | \$683 | \$0 | \$450 |
| 1995 | \$17,050 | \$11,114 | \$435 | \$712 | \$0 | \$417 |
| 1996 | \$14,652 | \$9,430 | \$364 | \$598 | \$0 | \$338 |
| 1997 | \$14,552 | \$8,687 | \$427 | \$589 | \$0 | \$367 |

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment is made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years.

Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of Tensas as of 12/31/98.

| Entity/Area | Parish-Wide Tax | Municipal Tax | Total Local Tax | State Tax | Total Sales Tax |
|---------------|-----------------|---------------|-----------------|-----------|-----------------|
| TENSAS PARISH | 3.25 | | 3.25 | 4 | 7.25 |
| NEWELLTON | 3.25 | 0.75 | 4 | 4 | 8 |
| ST. JOSEPH | 3.25 | 1 | 4.25 | 4 | 8.25 |

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

| <i>(In Thousands)</i> | | | | | |
|-----------------------|----------|----------|----------|----------|----------|
| Month | 1994 | 1995 | 1996 | 1997 | 1998 |
| January | \$2,578 | \$2,934 | \$3,048 | \$4,934 | \$3,920 |
| February | \$1,804 | \$2,358 | \$2,800 | \$2,275 | \$3,497 |
| March | \$2,303 | \$2,584 | \$3,209 | \$3,027 | \$2,629 |
| April | \$3,048 | \$3,386 | \$3,604 | \$3,831 | \$3,189 |
| May | \$2,328 | \$3,086 | \$2,402 | \$3,502 | \$3,196 |
| June | \$2,898 | \$2,814 | \$3,043 | \$3,608 | \$3,108 |
| July | \$3,134 | \$3,370 | \$3,390 | \$4,169 | \$3,374 |
| August | \$3,042 | \$4,444 | \$2,923 | \$3,595 | \$3,632 |
| September | \$3,093 | \$3,433 | \$3,584 | \$3,663 | \$3,193 |
| October | \$3,325 | \$3,990 | \$3,839 | \$4,710 | \$4,812 |
| November | \$2,827 | \$4,097 | \$4,118 | \$2,892 | \$4,201 |
| December | \$2,607 | \$2,661 | \$2,771 | \$3,428 | \$3,444 |
| Annual Total | \$32,985 | \$39,158 | \$38,730 | \$43,634 | \$42,196 |

Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of Tensas is as follows:

| Year | Taxable Assessed Valuation | Homestead Exemptions | Total Assessed Valuation |
|-------------|-----------------------------------|-----------------------------|---------------------------------|
| 1990 | \$20,076,790 | \$6,501,030 | \$26,577,820 |
| 1991 | \$20,444,635 | \$6,504,080 | \$26,948,715 |
| 1992 | \$21,001,610 | \$6,439,620 | \$27,441,230 |
| 1993 | \$20,899,290 | \$6,401,120 | \$27,300,410 |
| 1994 | \$21,282,840 | \$6,397,210 | \$27,680,050 |
| 1995 | \$22,925,510 | \$6,372,960 | \$29,298,470 |
| 1996 | \$28,757,528 | \$6,421,005 | \$35,178,533 |
| 1997 | \$29,531,895 | \$6,361,895 | \$35,893,790 |
| 1998 | \$30,940,253 | \$6,355,945 | \$37,296,198 |

Source: Tensas Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

| Year | Real Estate | Personal Property | Public Service |
|-------------|--------------------|--------------------------|-----------------------|
| 1990 | \$18,824,250 | \$5,241,520 | \$2,512,050 |
| 1991 | \$19,773,090 | \$4,686,815 | \$2,488,810 |
| 1992 | \$19,854,200 | \$4,870,940 | \$2,716,090 |
| 1993 | \$19,963,460 | \$4,730,220 | \$2,606,730 |
| 1994 | \$20,023,750 | \$4,864,310 | \$2,791,990 |
| 1995 | \$20,015,215 | \$4,888,855 | \$4,394,400 |
| 1996 | \$21,396,380 | \$5,552,533 | \$8,229,620 |
| 1997 | \$21,694,684 | \$5,927,736 | \$8,271,370 |
| 1998 | \$21,989,784 | \$5,880,844 | \$9,425,570 |

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of Tensas follows:

| Year | Millage |
|-------------|----------------|
| 1990 | 44.34 |
| 1991 | 45.21 |
| 1992 | 41.22 |
| 1993 | 62.22 |
| 1994 | 62.22 |
| 1995 | 68.22 |
| 1996 | 78.81 |
| 1997 | 62.97 |
| 1998 | 62.97 |

Sources: Louisiana Tax Commission and Tensas Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of Tensas in 1998 and their assessed valuation are as follows:

| TAXPAYER | ASSESSED VALUATION |
|------------------------------------|-------------------------------|
| 1. AMERICAN COMMERCIAL BARGE LINE | \$2,553,610 |
| 2. ORGULG TRANSPORT CO. | \$2,438,090 |
| 3. CROSS KEYS BANK | \$1,297,200 |
| 4. ENTERGY LOUISIANA, INC. | \$1,149,970 |
| 5. TENSAS STATE BANK | \$981,890 |
| 6. BELL SOUTH | \$788,250 |
| 7. BUNGE CORPORATION | \$668,260 |
| 8. PANOLA LTD. CO. | \$534,640 |
| 9. AGRI TRANS CORP | \$512,930 |
| 10. AMERICAN COMMERCIAL BARGE LINE | \$512,880 |

Source: Tensas Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the Tensas Parish school system are as follows:

| REGISTRATION | 1994-95 | 1995-96 | 1996-97 | 1997-98 |
|--------------------------|----------------|----------------|----------------|----------------|
| AVERAGE DAILY ATTENDANCE | 1,385 | 1,233 | 1,324 | 1,256 |
| AVERAGE DAILY MEMBERSHIP | 1,462 | 1,288 | 1,394 | 1,331 |
| PUBLIC | 1,488 | 1,544 | 1,441 | 1,338 |

"Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the Tensas Parish School Board are as follows:

| EXPENDITURES | 1994-95 | 1995-96 | 1996-97 | 1997-98 |
|---------------------------|----------------|----------------|----------------|----------------|
| MEAN TEACHER SALARY | \$20,977 | \$21,004 | \$23,209 | \$24,946 |
| CURRENT EXPEN PER STUDENT | \$4,845 | \$4,892 | \$4,516 | \$5,436 |
| CAPITAL OUTLAY | \$107,865 | \$183,790 | \$191,384 | \$340,129 |
| DEBT SERVICE | \$77,070 | \$7,465 | \$7,183 | \$781 |
| CURRENT EXPENDITURES | \$7,082,150 | \$7,063,617 | \$7,234,845 | \$8,154,056 |

Source: Louisiana Department of Education.